



COMMONWEALTH of VIRGINIA

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MEMORANDUM

To: Mary Charity
Acting Executive Director
Virginia Board of Accountancy

From: Robert N. Drewry
Assistant Attorney General

Date: October 10, 2018

Subject: Letter of Assurance for Periodic Review of Regulations – Board of Accountancy Regulations [18 VAC 5-22]

Pursuant to the *Code of Virginia* and Executive Order 14 (2018), a periodic review of a regulation every four years shall include an examination by the Office of the Attorney General to ensure statutory authority and that the Board of Accountancy has not exceeded their rulemaking authority.

In that regard, I have reviewed the Board of Accountancy's Regulations referenced above. In my view, as counsel to the Board of Accountancy, these regulations may be promulgated pursuant to Titles 54.1 and 2.2 of the *Code of Virginia*.

The regulations do not appear to conflict with the Constitution of the United States of America or the Constitution of the Commonwealth of Virginia, nor do they appear to conflict with any federal or state law currently in effect.

This memorandum addresses legal matters only and is not intended to serve, nor should it be construed, as a comment for or against the merits of the proposed regulations.